

UNITED STATES OF AMERICA

Plaintiff,

V.

JAMES A. ZIEGLER, et al

Defendants.

Civil No. 10-326-FHS

STIPULATION AND ORDER OF JUDGMENT

IT IS HEREBY STIPULATED AND AGREED between the United States of America and Defendant James A. Ziegler, Claro Family Limited Partnership, Zecor, LLC, by and through their undersigned counsel, that:

1. On September 7, 2010, the United States filed a complaint to foreclose upon certain real property owned by Claro Family Limited Partnership and Zecor, LLC (Count I), nominees for James Ziegler, in partial satisfaction of federal tax and restitution lines described in the Complaint, and to reduce to judgment the IRS's assessment of Mr. Ziegler's unpaid tax liabilities for tax years 1995 through 1997 (Count II).

2. On the dates and in the amounts as set forth in paragraphs 17, 19, and 21 of the Complaint, a duly authorized delegate of the Secretary of Treasury made individual federal income tax assessments against James Ziegler. Mr. Ziegler received timely notice and demand for payment of these assessments, as required by Section 6303 of the Internal Revenue Code, Title 26 U.S.C. Despite timely notice and demand for payment of the assessments, Mr. Ziegler has neglected, failed, or refused to pay fully on those assessments.

3. Mr. Ziegler agrees, acknowledges, and admits that he is indebted to the United States and further agrees to entry of judgment on Count II reducing his assessments to judgment for the 1995 through 1997 tax years. Mr. Ziegler is liable to United States in the amount of unpaid tax for the sum of \$290,451.33, and all accrued statutory additions to tax and interest from July 19, 2011, as provided by law.

4. Mr. Ziegler also agrees to judgment on Count I providing for the sale of the following real property located in Okmulgee County, Oklahoma, with the following legal descriptions:

Property A: The West 53 feet of Lot 2, Block 104, in the Original Townsite of the City of Okmulgee, Okmulgee County, Oklahoma, which is also known as 408 East 7th Street, Okmulgee, Oklahoma.

Property B: The East 47 feet of Lot 2, Block 104, in the Original Townsite of the City of Okmulgee, Okmulgee County, Oklahoma, which is also known as 410 East 7th Street, Okmulgee, Oklahoma.

Property C: The West Half of Lot 1, Block 104, in the Original Townsite of the City of Okmulgee, Okmulgee County, State of Oklahoma.

Property D: The East 25 feet of Lot 4 and the West 25 feet of Lot 5, Block 93 in the Original Townsite of the City of Okmulgee, Okmulgee County, Oklahoma.

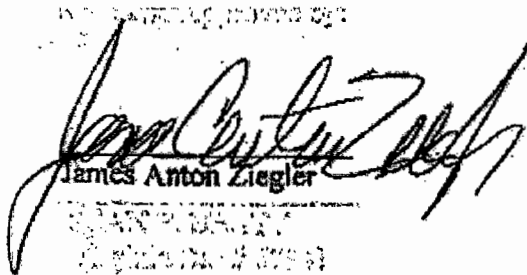
The proceeds of the sale, after costs of the sale, will be paid to the United States in full satisfaction of James Ziegler's liabilities for the 1995, 1996, and 1997 tax years. The outstanding balance of James Ziegler's restitution judgment will be deemed fully satisfied upon payment of the proceeds of the sale of the last property to the United States.

Read and Approved by:



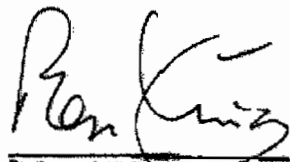
SEAN P. BEATY
Virginia Bar # 67941
Trial Attorney, Tax Division
U.S. Department of Justice
Post Office Box 7238
Ben Franklin Station
Washington, D.C. 20044
Telephone: (202) 616-2717
Fax: (202) 514-6770
E-mail: Sean.P.Beaty@usdoj.gov

Attorney for the United States



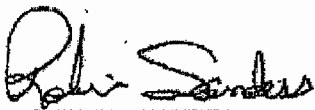
JAMES ANTON ZIEGLER

James Anton Ziegler
Oklahoma Bar # 9912
P.O. Box 707
Muskogee, Oklahoma 74402-0707
Telephone: (918) 682-0091
Fax: (918) 683-6340
E-mail: ron@wsfw-ok.com

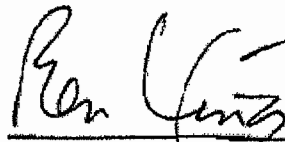


RON WRIGHT
Oklahoma Bar # 9912
P.O. BOX 707
Muskogee, Oklahoma 74402-0707
Telephone: (918) 682-0091
Fax: (918) 683-6340
E-mail: ron@wsfw-ok.com

Attorney for James Ziegler



Robin Sanders
President
Claro Family Limited Partnership

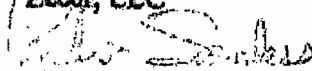


RON WRIGHT
Oklahoma Bar # 9912
P.O. BOX 707
Muskogee, Oklahoma 74402-0707
Telephone: (918) 682-0091
Fax: (918) 683-6340
E-mail: ron@wsfw-ok.com


Attorney for Claro Family Limited Partnership



Robin Sanders
President
Zecor, LLC



Robin Sanders
President
Claro Family Limited Partnership

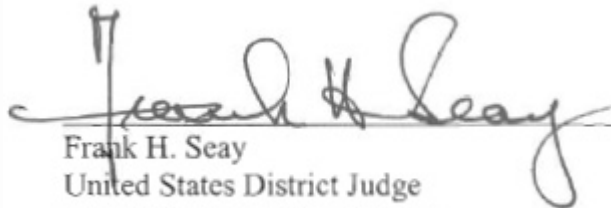


RON WRIGHT
Oklahoma Bar # 9912
P.O. BOX 707
Muskogee, Oklahoma 74402-0707
Telephone: (918) 682-0091
Fax: (918) 683-6340
E-mail: ron@wsfw-ok.com

Attorney for Zecor, LLC

IT IS SO ORDERED.

Dated this 7th day of September, 2011.



Frank H. Seay
United States District Judge
Eastern District of Oklahoma